

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

In re: HP/SUPERIOR, INC.

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Case No. 14-71797-PWB

Debtor(s)

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**NOTICE OF TRUSTEE'S FINAL REPORT AND  
APPLICATIONS FOR COMPENSATION  
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that S. Gregory Hays, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

1340 Richard B. Russell Bldg.  
75 Ted Turner Drive, SW  
Atlanta, GA 30303

Pursuant to Second Amended and Restated General Order No. 24-2018, the Court may consider this matter without further notice or a hearing if no party in interest files a response or objection within twenty-one (21) days from the date of service of this notice. If you object to the relief requested in this pleading, you must timely file your objection with the Bankruptcy Clerk at: Bankruptcy Clerk, U.S. Bankruptcy Court, Suite 1340, 75 Ted Turner Drive, S.W., Atlanta, Georgia 30303, and serve a copy on the Trustee, S. Gregory Hays, 2964 Peachtree Road, NW, Ste 555, Atlanta, GA 30305, and any other appropriate persons by the objection deadline. The response or objection must explain your position and be actually received by the Bankruptcy Clerk within the required time.

A hearing on the pleading has been scheduled for August 11, 2022. The Court will hold an initial telephonic hearing for announcements on Trustee's Final Report and the Trustee's professionals final fee applications at the following number: toll free number 833-568- 8864; Meeting ID 161 794 3084 at 10:00 A.M. in Courtroom 1401, United States Courthouse, 75 Ted Turner Drive, SW, Atlanta, Georgia 30303.

Matters that need to be heard further by the Court may be heard by telephone, by video conference, or in person, either on the date set forth above or on some other day, all as determined by the Court in connection with this initial telephonic hearing. Please review the "Hearing Information" tab on the judge's webpage, which can be found under the "Dial-in and Virtual Bankruptcy Hearing Information" link at the top of the webpage for this Court, [www.ganb.uscourts.gov](http://www.ganb.uscourts.gov) for more information.

If an objection or response is timely filed and served, the hearing will proceed as scheduled. If you do not file a response or objection within the time permitted, the Court may grant the relief requested without further notice or hearing provided that an order approving the relief requested is entered at least one business day prior to the scheduled hearing. If no objection is timely filed, but no order is entered granting the relief requested at least one business day prior to the hearing, the hearing will be held as scheduled.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

Date Mailed: 06/29/2022

By: /s/ S. Gregory Hays

Chapter 7 Trustee

S. Gregory Hays  
2964 Peachtree Road, NW, Ste. 555  
Atlanta, GA 30305  
(404) 926-0060

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

In re:HP/SUPERIOR, INC.

§ Case No. 14-71797-PWB

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Debtor(s)

**SUMMARY OF TRUSTEE'S FINAL REPORT  
AND APPLICATIONS FOR COMPENSATION**

<i>The Final Report shows receipts of :</i>	\$	3,289,667.06
<i>and approved disbursements of:</i>	\$	2,641,041.63
<i>leaving a balance on hand of<sup>1</sup>:</i>	\$	648,625.43

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-4S	Internal Revenue Service	1,957,835.17	1,248,000.00	900,000.00	0.00
4	Badger Acquisition of Minnesota d/b/a Omnicare of Minnesota	0.00	0.00	0.00	0.00
5	CSE Mortgage LLC	133,065.92	755,677.20	559,889.50	0.00
9-1S	Wisconsin Department of Revenue	0.00	0.00	0.00	0.00
9-2S	Wisconsin Department of Revenue	273,533.76	273,533.76	0.00	0.00

<sup>1</sup>The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
15-1S	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	0.00	0.00	0.00	0.00
15-2Sa	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	48,944.38	48,944.38	0.00	48,944.38
15-2Sb	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	312,230.10	312,230.10	0.00	0.00
18S	Badger Acquisition of Minnesota LLC	615,670.86	615,670.86	615,670.86	0.00

Total to be paid to secured creditors: \$ 48,944.38  
 Remaining balance: \$ 599,681.05

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - S. Gregory Hays	121,940.01	0.00	121,940.01
Trustee, Expenses - S. Gregory Hays	3,774.58	0.00	3,774.58
Accountant for Trustee, Fees - Hays Financial Consulting, LLC	125,102.50	93,287.50	31,815.00
Accountant for Trustee, Expenses - Hays Financial Consulting, LLC	2,076.78	927.89	1,148.89
Charges, U.S. Bankruptcy Court	5,600.00	0.00	5,600.00

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Fees, United States Trustee	0.00	0.00	0.00
Fees, United States Trustee	6,210.88	0.00	6,210.88
Attorney for Trustee Fees (Other Firm) - Arnall Golden Gregory LLP	559,953.50	444,953.50	115,000.00
Attorney for Trustee Expenses (Other Firm) - Arnall Golden Gregory LLP	3,542.59	2,663.63	878.96

Total to be paid for chapter 7 administrative expenses: \$ 286,368.32  
 Remaining balance: \$ 313,312.73

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Attorney for D-I-P Fees (Chapter 11) - Scroggins & Williamson, PC	73,877.33	0.00	18,402.15
Administrative Rent (post-petition storage fees, leases) - CSE Mortgage LLC	463,979.83	0.00	115,573.00
Prior Chapter Other Operating Expenses - AEGIS Therapies Inc.	81,352.46	0.00	20,264.13
Prior Chapter Other Operating Expenses - annLeo, Inc.	101,146.03	0.00	25,194.52
Prior Chapter Other Operating Expenses - Merwin LTC Pharmacy	30,038.41	0.00	7,482.28
Prior Chapter Other Operating Expenses - Royalton Manor, LLC c/o Scott B. Riddle, Esq.	23,980.31	0.00	5,973.27
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - Internal Revenue Service	231,561.35	0.00	57,679.75
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - State of Wisconsin, DWD	85,035.65	0.00	21,181.58
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - Internal Revenue Service	0.00	0.00	0.00
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - State of Wisconsin, DWD	0.00	0.00	0.00
Taxes on Administrative Post-Petition Wages (employer payroll taxes) - State of Wisconsin	166,855.14	0.00	41,562.05

Total to be paid for prior chapter administrative expenses: \$ 313,312.73  
 Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$2,084,011.92 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-4P	Internal Revenue Service	1,461,313.52	0.00	0.00
8-1P	State of Minnesota, Department of Revenue Bankruptcy Section	0.00	0.00	0.00
8-2P	State of Minnesota Department of Revenue Bankruptcy Section	19,471.78	0.00	0.00
9-1P	Wisconsin Department of Revenue	0.00	0.00	0.00
9-2P	Wisconsin Department of Revenue	75,461.94	0.00	0.00
13	City of Superior	13,391.85	0.00	0.00
14	James A. Faunce-Zimmerman	0.00	0.00	0.00
15-1P	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	0.00	0.00	0.00
15-2P	State of Wisconsin, DWD - Unemployment Insurance State of Wisconsin, DWD - UI	34,987.08	0.00	0.00
16	Internal Revenue Service	38,060.61	0.00	0.00
20	Douglas County Wisconsin Corporation Counsel	424,115.37	0.00	0.00
22P	State of Minnesota Department of Revenue	14,434.77	0.00	0.00
27P	James A. Faunce-Zimmerman	2,775.00	0.00	0.00

Total to be paid for priority claims: \$ 0.00  
 Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$12,506,756.36 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Internal Revenue Service	0.00	0.00	0.00
1-2	Internal Revenue Service	0.00	0.00	0.00
1-3	Internal Revenue Service	0.00	0.00	0.00
1-4U	Internal Revenue Service	1,400.00	0.00	0.00
2	American Healthtech	1,474.78	0.00	0.00
3	Charter Communications Attention: Cash Management	941.03	0.00	0.00
6	Royalton Manor LLC c/o Robert R. Kanuit Fryberger, Buchanan, Smith & Frederick, PA	18,828.64	0.00	0.00
7	Otis Elevator Company, et.al. Attn. Treasury Services- Credit/Coll.	1,660.47	0.00	0.00
8-1U	State of Minnesota, Department of Revenue Bankruptcy Section	0.00	0.00	0.00
8-2U	State of Minnesota Department of Revenue	9,997.46	0.00	0.00
10	UnitedHealthcare Insurance Company c/o Rachel A. Smith, CDM, UHC	6,759.50	0.00	0.00
11	Service Electric of Superior	1,984.98	0.00	0.00
12-1	ARAMARK Uniform & Career Apparel, LLC c/o Sheila R. Schwager Hawley Troxell Ennis & Hawley, LLP	0.00	0.00	0.00
12-2	ARAMARK Uniform & Career Apparel, LLC	76,159.43	0.00	0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
17	SFM Mutual Insurance Company Commercial Collectors, Inc.	10,153.00	0.00	0.00
21	Crest Electronics Inc.	761.01	0.00	0.00
22U	State of Minnesota Department of Revenue Bankruptcy Section	350.69	0.00	0.00
24	Loy Gotham	2,434.96	0.00	0.00
25	State of Wisconsin-Dept. of Health Services	3,030,595.00	0.00	0.00
26	Select Rehabilitation, Inc.	375,450.21	0.00	0.00
27U	James A. Faunce-Zimmerman	330.00	0.00	0.00
29	DeWitt Ross & Stevens S.C.	38,519.63	0.00	0.00
30	Professional Portable X-Ray PPX a/k/a Professional Portable Radiologic Services Inc. Alex Sagadin	777.09	0.00	0.00
31	Amerisure Mutual Insurance Company c/o Timothy M. Rose Amerisure Legal Operations	9,170.00	0.00	0.00
32	Pan-O-Gold Baking Co.	924.32	0.00	0.00
33	Till, Salzer & Blank Ltd.	259.50	0.00	0.00
34	Service Electric of Superior Inc. Service Electric, Inc	1,984.98	0.00	0.00
36	Merwin LTC Pharmacy	74,978.98	0.00	0.00
37	Cathy L. Scarver as Trustee for the Bankruptcy Est	2,662,000.00	0.00	0.00
38	Badger Acquisition of Minnesotad/b/a Omnicare of Minnesota	6,178,860.70	0.00	0.00

Total to be paid for timely general unsecured claims:	\$	0.00
Remaining balance:	\$	0.00



Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardily filed general unsecured claims:	\$	0.00
Remaining balance:	\$	0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$209,587.39 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-4SUB	Internal Revenue Service	187,994.17	0.00	0.00
9-1U	Wisconsin Department of Revenue	0.00	0.00	0.00
9-2U	Wisconsin Department of Revenue	21,593.22	0.00	0.00

Total to be paid for subordinated claims:	\$	0.00
Remaining balance:	\$	0.00

Prepared By: /s/ S. Gregory Hays

Chapter 7 Trustee

S. Gregory Hays  
2964 Peachtree Road, NW, Ste. 555  
Atlanta, GA 30305  
(404) 926-0060

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.